



Now you might think that the first effort described was a 'proper' release pen, and the second is just a lash-up that would affront the sensitivities of anyone who was half a craftsman. And you might well be right. Equally, you might feel that the first pen was a massively over-engineered waste of money and effort, whereas the second made good use of scarce resources to build something that is adequate for the job it is meant to do. And you might well be right again. It all depends on your point of view.

**Very satisfying**

What I can say is that building the first pen involved a lot of work that wasn't strictly necessary, but did produce a result that was very satisfying to regard. The second pen will always look like a lashed-up afterthought, and I doubt that anyone will ever look at it and say what a great job we made of building it.

The important thing though, is whether the pheasants will settle down and live happily in their new accommodation. I suspect that they won't care one way or the other.

Incidentally, some of the wire and the posts we recycled to build the scruffy pen came from the original super project. It was so well built it would probably have lasted for 30 years, but in fact the estate has given up shooting and the pen has been taken down. *Sic transit Gloria mundi.*



**Shooting under attack from the VAT man**

**T**HE VAT Office has set up some pilot schemes to review the extra tax that could be collected from shooting operations. They enjoyed such success in collecting the extra taxation that a Shoot Project Team has been set up from the Norwich VAT Office.

In April 2006 the HM Revenue and Customs (HMRC) wrote to the shooting bodies and authorities to inform them of their proposals.

Their document stated that: "You may get a visit in the coming year and some of these visits may be made without an appointment."

So, what are the areas where extra VAT could be collected and how will it affect you?

**GRANTING OF SHOOTING RIGHTS BY THE LANDOWNER**

ON the assumption that the landowner is VAT registered, output VAT at the standard rate of 17.5 per cent is to be charged on the granting of the right to shoot. This is certainly the stance taken by the British Association of Shooting and Conservation (BASC) on their website.

So the shooting syndicate will possibly be charged VAT for the 'rent' or 'lease' of the land over which they have the shooting rights.



**DAY SHOOTING TAKEN BY THE LANDLORD**

IF it is accepted that the landowner must charge VAT on the granting of the rights to the syndicate, then there is a very devilish twist in the tale if the landowner is a member of the syndicate.

HMRC will expect VAT to be accounted for on the open market value of the grant of rights to the syndicate, and also on the supply of the services of a gamekeeper, etc.

In reality we know these things are bartered and no money changes hands, or a reduced value is calculated. From a VAT point of view a supply can take place even if no money changes hands.

So, could all those days shooting 'reluctantly' taken by the landlord in return for the grant of the shooting rights be subject to VAT?

Likewise, if the gamekeeper is also employed on the farm and helps the syndicate in return for the landowner's friends having a few days shooting then VAT should also be charged here.

**GAMEKEEPING** by Robert Hocking

saw. This allowed more light into the ride and has also created a sunny glade where the birds can feed.

The second was the erection of a water tower in each of the pens rather than

any disease problems down to a bare minimum. We also have footbaths filled with disinfectant at the gate of each pen where we dip our feet upon entering and leaving every time we visit the pen.

Finally, as the poults fly over the release pen wire, we make sure any vegetation immediately surrounding the pen is cut back as this enables the poults to dry out after a shower. It also makes it harder for any foxes to pick up birds in thick cover when they come down from roost in the mornings.

**Fox control**

It doesn't seem to matter how good your fox control has been, one or two always show up around the release pen as soon as the first poults arrive.

One final thing try not to overcrowd your release pens and do not be tempted to hold birds in them for too long as this is a sure way of increasing the chance of disease.

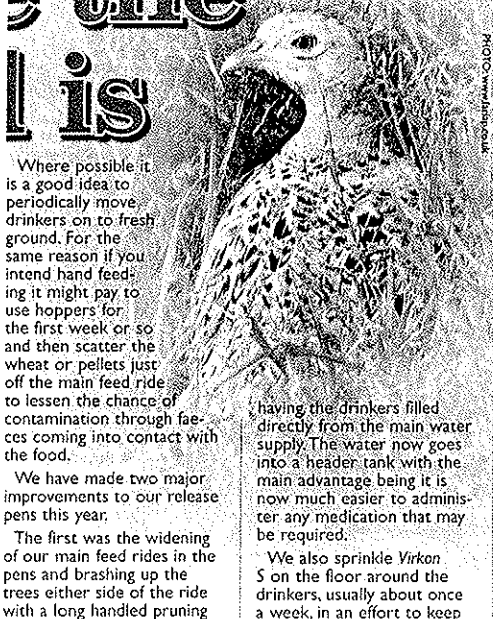
The sooner you can get your birds responding to a feed whistle and out of the pen the better it is for everyone.

having the drinkers filled directly from the main water supply. The water now goes into a header tank with the main advantage being it is now much easier to administer any medication that may be required.

We also sprinkle Virkon S on the floor around the drinkers, usually about once a week, in an effort to keep

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Where possible it is a good idea to periodically move drinkers on to fresh ground. For the same reason if you intend hand feeding it might pay to use hoppers for the first week or so and then scatter the wheat or pellets just off the main feed ride to lessen the chance of contamination through faeces coming into contact with the food. We have made two major improvements to our release pens this year. The first was the widening of our main feed rides in the pens and brushing up the trees either side of the ride with a long handed pruning



SPORTING DOG



**TURNING A PRIVATE SHOOT INTO A 'PARALLEL SHOOT'**

CAN the family shoot stay private? Can the landowner just invite family and friends to shoot and receive contributions towards the cost as in the famous Lord Fisher case in a VAT tribunal?

If only a few days are sold then this means that it becomes a 'parallel' shoot. If private shooting and commercial shooting are run concurrently this could mean that all of the activity is taxable - as in the tribunal case of J O Williams.

Extra VAT has been collected by shoots that think they are private but that are actually required to register for VAT if the turnover is over £61,000.

**THE VAT TRAP FOR THE VAT REGISTERED PERSON**

ONCE a legal entity, like a sole trader, partnership, or limited company, is VAT registered every business activity that that entity undertakes is VAT registered also.

So, for example, if a VAT registered sole trader builder or farmer runs a shooting syndicate in his name then he must potentially charge VAT on the shoot income. This can mean that shoot income can be under, say, £30,000 but VAT still has to be charged.

Therefore it is essential to keep the shoot separate from the VAT registered activity if this is the factual position.

Obviously the Shoot Project Team will look at artificial separation of farming, syndicates and other businesses. In order to defend the position there must be evidence of the difference.

If a shoot deliberately avoids registering for VAT it may be liable to a penalty equal to the amount of VAT that should have been paid.

**MEMBERS CLUB**

SO is the answer a Members Club?

The supply of sporting facilities, including shooting, by a non-profit making club to its members is exempt from VAT - although it is still a business.

This is a relatively new VAT law and there are a number of 'schemes' around that seek to exploit it in the context of shooting.

The Members Club must be properly constituted and transparently artificial arrangements to extract VAT exempt profits are likely to invite challenge, if not attack!

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